

Instructions for Regular Colorado Retail Sales Tax Return for Retail Marijuana Businesses

The state sales tax rate is 2.9 percent. It is the responsibility of business owners/operators to know all state and local tax rates and exemptions that apply to their business. **A sales tax return must be filed even when there are no sales for the period. File a "zero" sales tax return to avoid nonfiler notices.**

Step 1. To file your retail marijuana sales tax return, go to www.TaxColorado.com Click on the Revenue Online link.

The screenshot shows the Colorado Department of Revenue website. At the top, the header reads "Colorado The Official State Web Portal" with the Colorado.gov logo. Below this is a navigation bar with links: Individual Income Tax, Sales Tax, Other Taxes, PTC, Tax Professionals, Forms, Tax Library, and Contact Us. The main content area features several sections: "Online Services" with a list of links including Revenue Online, Individual Income Tax, Business Income Tax, Business Services, Sales Tax Filing, Use Tax Filing, Wage Withholding Filing, New Business Registration, Sales Tax License, Withholding Tax License, e-Payment Options, and IFTA/IRP; "Revenue ONLINE" with a large button and an arrow pointing to it; "Refunds, Payments, Owe Tax" with a button; "Tax Information" with a button; "Tax Forms" with a button; "Business Tax Basics" with a button; and "Common Questions" with a button. At the bottom, there are three sections: "Featured Pages" with links to Revenue Online, Get Connected, Delinquent Taxpayer List, Gross Conservation Easement; "News and Announcements" with a list of recent news items and a "More News" link; and "Legislation Updates" with a list of recent legislation and a "More..." link. The footer contains links to State Home, Revenue Home, Divisions, Privacy and Security Policy, Contact Us, and Locations, along with the copyright notice "© 2014 State of Colorado, Denver, CO".

Step 2. Enter Login ID and Password to login to Revenue Online.



The screenshot shows the Colorado Revenue Online website. A blue arrow points from the instruction 'Step 2. Enter Login ID and Password to login to Revenue Online.' to the login fields. The website header features the 'Revenue ONLINE' logo, the State of Colorado seal, and a background image of the state capitol and mountains. The left sidebar contains a 'Menu' with links to Home, Back, and Help, and a 'COS' section with a 'Toggle Log' button and a 'RunDate: 10/06/2015' display. The main content area is divided into three columns: 'FOR INDIVIDUALS', 'FOR BUSINESSES', and 'LOG IN FOR COMPLETE ACCESS'. The 'FOR INDIVIDUALS' and 'FOR BUSINESSES' columns each have a header image and a list of services. The 'LOG IN FOR COMPLETE ACCESS' column contains the login form with fields for 'Login ID' and 'Password', each with a 'Forgot' link, and a 'Login' button. Below the login form is a 'SIGN UP FOR REVENUE ONLINE' section with links for signing up as an individual or business, signing up for an Individual Refund Program (IRP), and learning about the benefits of signing up. At the bottom of the main content area is a 'REQUEST SEARCH' section with a 'Retrieve a Saved Return' button. The footer contains a 'FORM FIELD COLOR GUIDE' with icons for required, optional, calculated, and needs correction fields, followed by links to the State Website, Revenue Website, Privacy and Security Policy, Contact Us, and Locations. The footer also includes a copyright notice for 2012 State of Colorado.

Revenue ONLINE

Menu

- Home
- Back
- Help

COS **Toggle Log**

RunDate: 10/06/2015

FOR INDIVIDUALS

- File a Return
- Submit an e-Filer Attachment
- Respond to Inquiry Letter
- Where's My Refund
- Make an Electronic Payment
- Add Power of Attorney
- Request a Letter ID
- File a Protest

FOR BUSINESSES

- File a Return
- Submit an e-Filer Attachment
- Make an EFT Payment (No Fee)
- Make an Electronic Payment
- Add Power of Attorney
- Request a Letter ID
- File a Protest

LOG IN FOR COMPLETE ACCESS

Login ID: [Forgot Login ID?](#)

Password: [Forgot Password?](#)

Login

SIGN UP FOR REVENUE ONLINE

- Sign Up (Individual or Business)
- Sign Up (IRP)
- What Are the Benefits of Signing Up?

REQUEST SEARCH

Retrieve a Saved Return

OTHER SERVICES

- Request Withholding Submitter Access
- Submit a Withholding File Attachment
- Submit a Manual Withholding File
- View Disclosure of Average Taxes Paid
- View Tax Adjustments
- Gross Conservation Easement Reports
- Verify a Sales Tax License
- View Local Sales Tax Rates
- View Business Location Rates
- Find Local Taxes by Address
- View Sales Tax Rate Charts

FORM FIELD COLOR GUIDE: REQUIRED OPTIONAL CALCULATED NEEDS CORRECTION

[State Website](#) | [Revenue Website](#) | [Privacy and Security Policy](#) | [Contact Us](#) | [Locations](#)

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Step 3. Click on the Account Number hyperlink for the Sales Tax Account Type.

Revenue ONLINE

Menu Log Off

- Home
- Back
- Help

COS Toggle Log

RunDate: 10/06/2015

Taxpayer Options

- View My Profile
- Add Power of Attorney

Payment Options

- Add / Change an EFT
- View EFT Summary
- Pay by EFT (No Fee)
- E-Check / Credit Card
- EFT Help

Balances may not reflect recent activity on your accounts.

TEST COMPANY LLC

CO Account # 30280372

Balance \$0.00

NAMES AND ADDRESSES

Legal Name TEST COMPANY LLC

Location Address 123 MAIN ST DENVER CO 80202

Mailing Address [Add](#)



ACCOUNTS **REQUESTS⁰** **MESSAGES⁰** **LETTERS⁰**

MY ACCOUNTS³

MY ACCOUNTS [Hide History](#) [Filter](#)

ID	Account Type	Name	Frequency	Address	Balance
30280372-003-SLS	Sales Tax	TEST COMPANY LLC	Monthly	123 MAIN ST DENVER CO 80202	0.00
30280372-005-RMS	RMJ Sales	TEST COMPANY LLC	Monthly	123 MAIN ST DENVER CO 80202	0.00
30280372-006-RME	RMJ Excise	TEST COMPANY LLC	Monthly	123 MAIN ST DENVER CO 80202	0.00

Step 4. Click on the "File Now" hyperlink for the appropriate filing period.

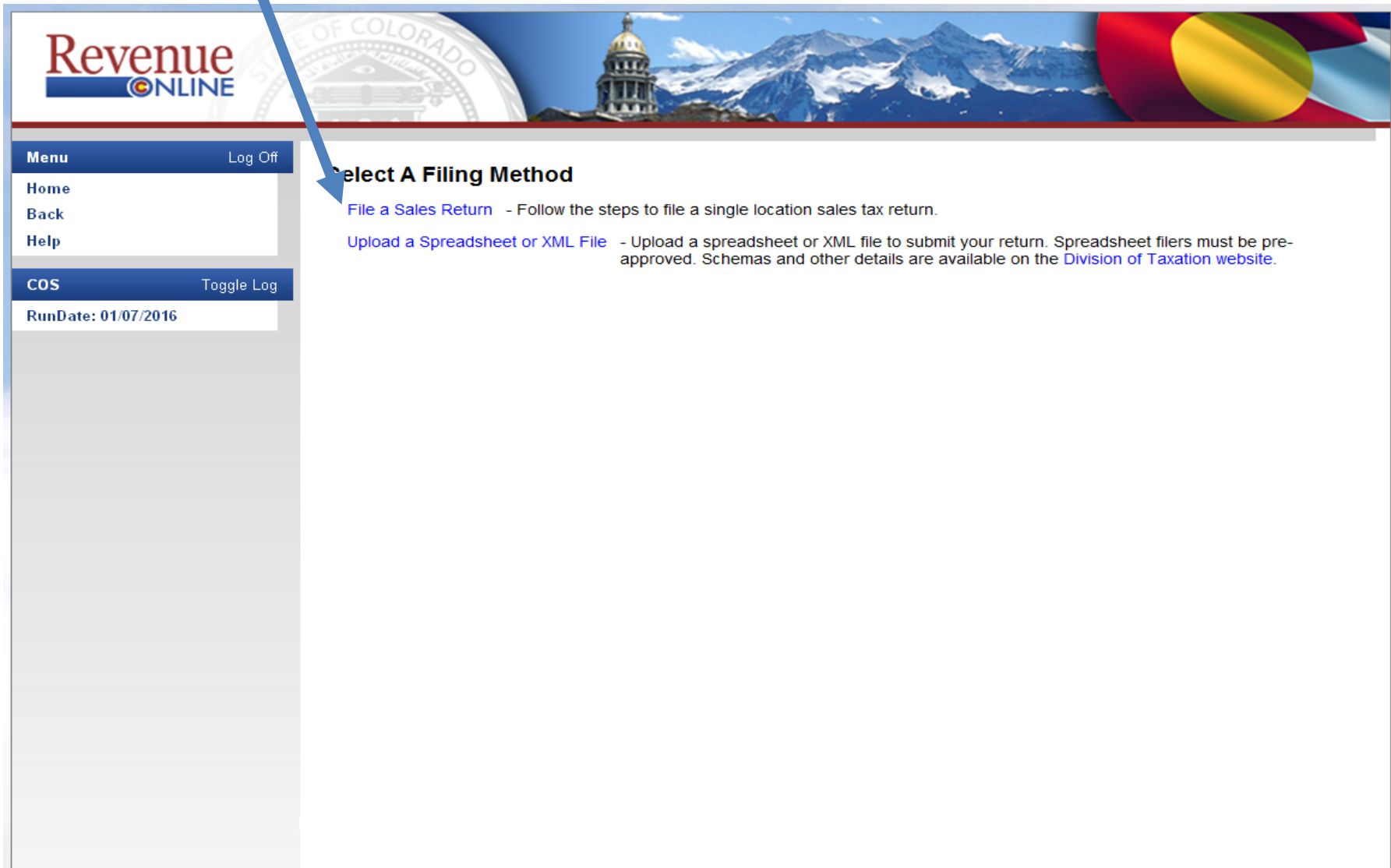



Menu Log Off
Home
Back
Help
COS Toggle Log
RunDate: 01/07/2016
Account Options
Request to Close Account
File Another Site (Branch)
Amend a Return
File a Protest
View Payments
Payment Options
Pay by EFT (No Fee)
E-Check / Credit Card

SALES TAX
Account ID 30280372-003-SLS
Filing Frequency Monthly
Balance 82,984.00
Pending Payments -736.00
Effective Balance [Pay](#) 82,248.00
NAMES AND ADDRESSES
Legal Name TEST COMPANY LLC
Location Address 123 MAIN ST DENVER CO 80202
Mailing Address [Add](#)
PERIODS **REQUESTS⁰** **MESSAGES⁰** **LETTERS⁰**
ATTENTION NEEDED⁹ [SEARCH ALL PERIODS](#)
PERIODS FROM 07-JAN-2014 [Change Date](#) [Defaults](#) [Filter](#)

Period	Return Status		Tax	Penalty	Interest	Other	Credits	Balance	Messages
01/31/2016	File Now		0.00	0.00	0.00	0.00	0.00	0.00	File Return
12/31/2015	File Now		0.00	0.00	0.00	0.00	0.00	0.00	File Return
11/30/2015	File Now		0.00	0.00	0.00	0.00	0.00	0.00	File Return
10/31/2015	File Now		0.00	0.00	0.00	0.00	0.00	0.00	File Return
09/30/2015	Processing..		0.00	0.00	0.00	0.00	0.00	0.00	
04/30/2014	Processing..		66,000.00	11,880.00	3,239.00	0.00	0.00	81,119.00	Balance Due
03/31/2014	Received	View My Return	1,520.00	274.00	71.00	0.00	0.00	1,865.00	Balance Due
02/28/2014	Overdue	File Now	0.00	0.00	0.00	0.00	0.00	0.00	File Return
01/31/2014	Overdue	File Now	0.00	0.00	0.00	0.00	0.00	0.00	File Return

Step 5. Click on the “File a Sales Tax Return” hyperlink.



The screenshot displays the Colorado Revenue ONLINE portal. At the top, there is a banner featuring the Colorado state seal, the state capitol building, and a mountain range. Below the banner, the left sidebar contains a 'Menu' section with links for 'Home', 'Back', and 'Help', and a 'COS' section with a 'Toggle Log' button and a 'RunDate: 01/07/2016' indicator. The main content area is titled 'Select A Filing Method' and lists two options: 'File a Sales Return' and 'Upload a Spreadsheet or XML File'. A blue arrow points to the 'File a Sales Return' hyperlink.

Revenue ONLINE

Menu Log Off

Home
Back
Help

COS Toggle Log

RunDate: 01/07/2016

Select A Filing Method

[File a Sales Return](#) - Follow the steps to file a single location sales tax return.

[Upload a Spreadsheet or XML File](#) - Upload a spreadsheet or XML file to submit your return. Spreadsheet filers must be pre-approved. Schemas and other details are available on the [Division of Taxation website](#).

Step 6. Click on the "Enter Site Information" hyperlink.

Menu

Log Off

Home

Back

Help

COS

Toggle Log

RunDate: 01/07/2016

Single Location Sales Return

Step 1: Enter Site (Branch) Sales Information

Edit

Submit

Cancel

Step 7. Enter your 12-digit location number in the space provided.

Enter Retail Marijuana sales on line 1a.

Enter sales of other items on 1b.

Enter sales to other licensed dealers
on line 2.

Revenue Online – State of Colorado

Revenue ONLINE

Menu Log Off Submit Cancel

Branch & Gross Sales

Site (Branch) Sales Information

Site (Branch) ID [Find Branch Locations](#)

1. Gross Sales and Services - For this branch only
Check this box to verify Gross Sales is \$0.00 ☐ 9,247.00

2a. Sales to Other Licensed Dealers for Resale 0.00

2b. [Click Here for Itemized Deductions](#) 0.00

3. Net Sales 9,247.00

Our records indicate that this is a retail marijuana site. In addition, you are required to file a retail marijuana sales tax return (DR4200) through your retail marijuana sales tax (RST) account in Revenue Online.

1a. Amount of retail marijuana sold 8,947.00 ⓘ

1b. Amount of other items sold 300.00

1c. Services 0.00

Edit

OK Cancel

Submit Cancel

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Step 8. Click on the "Itemized Deductions" hyperlink.

Revenue
ONLINE

STATE OF COLORADO





Menu [Log Off](#) Submit Cancel

Branch & Gross Sales

Site (Branch) Sales Information

Site (Branch) ID [Find Branch Locations](#) 30280372-0001

1. Gross Sales and Services For this branch only
Check this box to verify Gross Sales is \$0.00 ☐ 9,247.00

2a. Sales to Other Licensees/Dealers for Resale 0.00

2b. [Click Here for Itemized Deductions](#) 0.00 Edit

3. Net Sales 9,247.00

Our records indicate that this is a medical marijuana site. You only have to file this Retail Sales Tax Return (DR0100) for this site.

OK Cancel

Submit Cancel

Internet | Protected N

Step 9. Enter your adjustments to Net Sales. When done click on the "I Agree" box and then click on the "Submit" button.

Revenue ONLINE

Menu Log Off

Home
Back
Help

COS Toggle Log

RunDate: 01/07/2016

Single Location Sales Return

Step 1: Enter Site (Branch) Sales Information Edit

Site (Branch) ID	30280372-0002
Gross Sales	9,247.00
Deductions	0.00
Net Sales	9,247.00

Step 2: Enter Adjustments to Net Sales Edit

Sales Tax Due	362.00
Penalty	0.00
Interest	0.00
Total Amount Due	362.00

Step 3: Return Summary Due: January 20, 2016

If you collected Football District tax in error or as part of a lease payment after December 31, 2011, you must report it using [Form DR 0200](#).

Step 4: Confirm and Submit

By checking the box below, I/we declare under penalty of perjury that this return is true, correct, and complete given all known information.

I Agree ☒

Submit Cancel

FORM FIELD COLOR GUIDE: REQUIRED OPTIONAL CALCULATED NEEDS CORRECTION

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Step 10. Prior to submitting your return, Revenue Online will ask you to re-enter your password. Then click OK.

The screenshot shows the 'Revenue ONLINE' interface for filing a 'Single Location Sales Return'. The header includes the Revenue ONLINE logo, the State of Colorado seal, and a scenic image of the state capitol and mountains. A navigation menu on the left contains links for Home, Back, Help, COS, and RunDate: 01/07/2016. The main content area is divided into four steps: Step 1: Enter Site (Branch) Sales Information, Step 2: Enter Adjustments, Step 3: Return Summary, and Step 4: Confirm and Submit. A modal dialog box is open over Step 2, prompting the user to enter their password to continue. The dialog box contains the text: 'This action will submit your return to the Department of Revenue. Please ensure all information is correct before continuing. Enter your password to continue. Password'. Below the password field are 'OK' and 'Cancel' buttons. Two blue arrows point from the top text instruction to the 'OK' button in the dialog box. A red warning message is visible in the background: 'Our records indicate that this is a retail marijuana site. In addition, you are required to file a Retail Marijuana Sales Tax Return (DR4200) through your Retail Marijuana Sales Tax (RMS) account in Revenue Online.' The bottom of the page shows a status bar with 'Internet | Protected Mode'.

Revenue ONLINE

Menu Log Off

Home

Back

Help

COS Toggle Log

RunDate: 01/07/2016

Single Location Sales Return

Step 1: Enter Site (Branch) Sales Information Edit

Site (Branch) ID 30280372-0002

Gross Sales 9,247.00

Deductions

Net Sales

Step 2: Enter Adjustments

Sales Tax Due

Penalty

Interest

Total Amount

Step 3: Return Summary

Due: January 20, 2016

Step 4: Confirm and Submit

By checking the box below, I/we declare under penalty of perjury that this return is true, correct, and complete given all known information.

I Agree ☒

Submit Cancel

Submit Cancel

Our records indicate that this is a retail marijuana site. In addition, you are required to file a Retail Marijuana Sales Tax Return (DR4200) through your Retail Marijuana Sales Tax (RMS) account in Revenue Online.

This action will submit your return to the Department of Revenue. Please ensure all information is correct before continuing.

Enter your password to continue.

Password

OK Cancel

Internet | Protected Mode

Step 11. To file a return for another location, select the “File Another Site (Branch)” button and go back to step 6.
If you have completed filing your return(s), select a payment method.

The screenshot shows the Colorado Revenue Online interface. At the top, there is a header with the "Revenue ONLINE" logo, the State of Colorado seal, and a scenic image of a mountain. Below the header is a navigation bar with buttons: "Print Return", "Pay Online", "File Another Account", "Pay by EFT (No Fee)", and "File Another Site (Branch)". On the left side, there is a sidebar with a "Menu" section containing "Home", "Back", and "Help", and a "COS" section with "Toggle Log" and "RunDate: 01/07/2016". The main content area is titled "CONFIRMATION" and contains the following text:

Thank you for using Colorado Revenue Online to submit your return. Your Colorado Sales Tax Return tax return has been received. Processing your return may take several weeks. Should the Department have any questions about your return, correspondence will be mailed to you.

Do not send your printed return to the Department. Using Colorado Revenue Online completes your Colorado tax filing requirement. If you would like to view this return in the future, click on the "Requests" tab and then click on the hyperlink for the return in this period.

You must still make payment for any tax due using the choices on the top or bottom of this page.

- Please file returns for ALL sites on this Account/Period before choosing a payment option. This will allow you to make one consolidated payment.
- If making a payment with a payment coupon, please print out the coupon and include it when you make your payment. **Do NOT** send in a copy of your return with your payment.

Please Note: Businesses with five or more sites can file quickly by XML file or spreadsheet upload. Learn more about our [Multiple Location Filer page](#).

At the bottom of the page, there is another set of navigation buttons: "Print Return", "Pay Online", "File Another Account", "Pay by EFT (No Fee)", and "File Another Site (Branch)". Three blue arrows originate from the top of the page and point to the "File Another Site (Branch)" button in both the top and bottom navigation bars. A fourth blue arrow points from the top of the page to the "Pay Online" button in the bottom navigation bar.

Step 12. To make an online payment, Confirm Taxpayer Information and select the “Click to Add/Edit Payments” hyperlink.

Revenue ONLINE

Menu Log Off

Home
Back
Help

COS Toggle Log

RunDate: 10/06/2015

Online Tax Payment

Step 1: Confirm Taxpayer Information

First Name MI

Last Name or Business Name

Step 2: [Click to Add/Edit Payments](#)

HOT TIP!

Did you receive a bill?

Currently, we accept online bill payments for Individual Income Tax. Bill payments for all other tax types should be mailed to the Department with the Statement of Account payment voucher.

Step 13. Verify and/or edit payment amount and payment type and select the "OK" button.

The screenshot shows the 'Revenue ONLINE' interface. A 'Payment List' window is open, displaying a table of payment items. The window has a title bar with 'Payment List' and standard window controls. Below the title bar, there is instructional text about filing periods and an example. The table has columns for Account Type, ID Type, ID, Tax Period Ended, Amount Due, Pending Payment, Payment Amount, and Payment Type. The first row shows 'Sales Tax' with a 'Colorado Account Number' ID, ID '30280372', '12/31/2015' tax period, '336.00' amount due, '0.00' pending payment, '336.00' payment amount, and 'Return Payment' type. The 'Payment Amount' and 'Payment Type' cells are highlighted in green. At the bottom right of the window are 'OK' and 'Cancel' buttons. A large blue arrow points from the top instruction to the 'Payment Amount' column. Another blue arrow points from the top instruction to the 'Payment Type' column. A third blue arrow points from the top instruction to the 'OK' button.

Revenue ONLINE

Menu Log Off Cancel

Payment List

The filing period should be the last day during that filing period.
Example: Individual income tax for 2010 filed annually. The last day for this filing period is December 31, 2010.
Enter: 12/31/2010

Please edit the amounts you wish to pay for each item.

	Account Type	ID Type	ID	Tax Period Ended	Amount Due	Pending Payment	Payment Amount	Payment Type
	Sales Tax	Colorado Account Number	30280372	12/31/2015	336.00	0.00	336.00	Return Payment

OK Cancel

Cancel

Step 14. Confirm payment amount and select the “Pay Online” button to make an online payment.

Revenue ONLINE

Menu Log Off

- Home
- Back
- Help

COS Toggle Log

RunDate: 01/07/2016

Close

Online Tax Payment

Step 1: Confirm Taxpayer Information

First Name MI

Last Name or Business Name

Step 2: Click to Add/Edit Payments [Edit](#)

Step 3: Confirm Payment Amount

Total Amount of Payments

HOT TIP!

Did you receive a bill?

Currently, we accept online bill payments for Individual Income Tax. Bill payments for all other tax types should be mailed to the Department with the Statement of Account payment voucher.

When you click on the Pay Online button, you will be redirected to the Colorado.gov online tax payment system. If you do not get redirected, please check as it may have opened in another window.

Pay Online

Close

Internet | Protected Mo

Step 15. To submit an online payment, select the payment type and enter payment information. The online payment amount will differ from the amount due on the previous screen because online payments include an additional fee.

- A \$0.77 fee and a 2.25% charge will be included for online credit card payments.
- A \$1.00 fee will be included for online electronic check payments.

Colorado.gov
Secured Online Payment Process

1. Payment Options 2. Payment Information 3. Account Holder Information 4. Confirmation 5. Customer Receipt

Your total cost for purchasing this item through Colorado.gov is \$569.28.
This cost includes the price for the following:
• Sales Tax Payment
You can receive a cash discount by choosing to pay via electronic check below.

Please select a payment option below.

Manually Enter a Credit Card

Electronic Check

Cancel

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certified enterprise

Step 16. Enter account payment information and select "Continue" button.

change payment type.' Below this, there are fields for Account Type (Business Checking Account), Routing Number (021213711), and Account Number (12345). A 'Confirm Your Information' section follows, with a note about returned check penalties. Below this are fields for Re-enter Routing Number (021213711) and Re-enter Account Number (12345). At the bottom are 'Continue' and 'Cancel' buttons. A large blue arrow points from the top right towards the 'Continue' button."/>

Colorado.gov
Secured Online Payment Process

1. Payment Options 2. Payment Information 3. Account Holder Information 4. Confirmation 5. Customer Receipt

Enter your electronic check information, or [change payment type](#).

* Denotes a Required Field

* Account Type
Business Checking Account ▼

* Routing Number
021213711

* Account Number
12345

Confirm Your Information
Please note: Payee reserves the right to assess a returned check penalty for any electronic payment which is returned for any reason. To ensure that you have entered your banking information correctly, please confirm your account and routing numbers below.

* Re-enter Routing Number
021213711

* Re-enter Account Number
12345

Continue Cancel

Step 17. Enter billing information and select the “Continue” button at the bottom of the screen.

Colorado.gov
Secured Online Payment Process

1. Payment Options 2. Payment Information 3. Account Holder Information 4. Confirmation 5. Customer Receipt

Enter the billing information, or [change payment type](#).

A phone number and email address are required. In the event we need to contact you. An email receipt will be sent if you provide a valid email address.

- Denotes a Required Field

- First Name
Test Company

Middle Name

- Last Name
Ilic

- Address
1375 sherman street

Address 2

- City
Denver

- State or Province
Colorado Other

- Postal Code
80261

- Country Code
United States of America

- Phone Number (303-555-5555 format)
3032058211

- Email Address (jdoe@somewhere.com)
Joe.doakes@taxman.com

☐ I would like to receive email notices about Colorado government services.

Continue Cancel

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Step 18. Verify payment information and select the “Agree/Continue” button at the bottom of the screen.

Colorado.gov
Secured Online Payment Process

1. Payment Options 2. Payment Information 3. Account Holder Information **4. Confirmation** 5. Customer Receipt

Verify Payment Information

Please ensure the information below is correct before proceeding.

Payer Information ?
Test Company LLC
1375 Sherman Street
Denver, CO 80261
US
Phone : 303-205-8211
Email : Joe.dookes@taxman.com edit

Account Information ?
Routing Number : *****711
Account Number : ***** edit

Order Summary

Description	Quantity	Total Amount
Colorado.gov Order Total: (Includes price of the item(s) below):		\$557.00
Sales Tax Payment	1	

When paying by electronic check (eCheck), this merchant is expressly authorized, if the check is dishonored or returned for any reason, to collect the amount of the check plus a returned check fee, as well as any additional fees incurred by the agency, as authorized by Colorado law. Clicking the "Agree/Continue" button is acceptance and acknowledgement of this policy and its terms.

Merchant Amount
CO Dept. of Revenue \$557.00

The total amount of this transaction is \$557.00.

Agree/Continue Disagree/Exit

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Step 19. To complete your transaction, print your receipt.

Colorado.gov
Secured Online Payment Process

1. Payment Options 2. Payment Information 3. Account Holder Information 4. Confirmation 5. Customer Receipt

Customer Receipt

01/31/2014 12:22:00

THE TRANSACTION IS COMPLETE. PLEASE NOTE THAT YOUR PAYMENT IS SUCCESSFUL WHEN YOUR FINANCIAL INSTITUTION RENDER'S PAYMENT FOR THIS TRANSACTION.

Please print your [receipt](#) for a record of this transaction. The order identification number is 4272838. Please reference this number in any correspondence regarding this transaction.

Payer Information ?

Test Company LLC
1375 sherman street
Denver, CO 80261
US

Phone : 303-205-8211
Email : Joe.doskes@taxman.com

Account Information ?

Routing Number : *****711
Account Number : ****5

Order Summary

Description	Quantity	Total Amount
Colorado.gov Order Total: (includes price of the item(s) below):		\$557.00
Sales Tax Payment	1	

Merchant

	Amount
CO Dept. of Revenue	\$557.00

The total amount of this transaction is \$557.00.

Start Me !!

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